

Message Text

UNCLASSIFIED

PAGE 01 STATE 273501

21

ORIGIN EB-07

INFO OCT-01 EUR-12 ISO-00 ARA-10 IO-10 COME-00 TRSE-00 H-02

L-03 SS-15 SP-02 NSC-05 /067 R

66620

DRAFTED BY:EB/IFD/OMA:MTMINNIES

APPROVED BY:EB/IFD/OMA:RJRYAN

EUR/RPE:WCLARK (INFO)

EUR/ECP:WFALKNER

NOTE: REENTRY FOR EC BRUSSELS OMITTED ORIG XMSN

----- 071237

R 190041Z NOV 75

FM SECSTATE WASHDC

TO AMEMBASSY ROME

AMEMBASSY SAN SALVADOR

AMEMBASSY SANTO DOMINGO

USMISSION OECD PARIS

AMEMBASSY BERN

USMISSION EC BRUSSELS

AMEMBASSY LONDON

AMEMBASSY PARIS

AMEMBASSY MADRID

AMEMBASSY DUBLIN

AMEMBASSY BONN

AMEMBASSY MEXICO

AMEMBASSY NASSAU

UNCLAS STATE 273501

E.O. 11652: N/A

TAGS: EFIN, ETRA, IT

SUBJECT: TAX DEDUCTABILITY OF ATTENDANCE AT FOREIGN
CONVENTIONS.

REF: A) STATE 247043; B) STATE 253213; C) NASSAU 1864(NOTAL

UNCLASSIFIED

UNCLASSIFIED

PAGE 02 STATE 273501

1. IN FINAL VOTE ON TAX REFORM BILL HOUSE WAYS AND MEANS

COMMITTEE HAS AGAIN REVERSED ITSELF FROM POSITION DESCRIBED
REF B AND BASICALLY RETURNED TO THAT OF REF A. IT IS
IMPROBABLE RULES COMMITTEE WILL ALLOW HOUSE FLOOR AMEND-
MENTS TO THIS PORTION OF BILL. WE CANNOT PREDICT, HOW-
EVER, HOW MEASURE WILL FARE IN SENATE. PROVISION NOW
RESTRICTS DEDUCTIONS FOR CONVENTIONS OUTSIDE THE U.S. (AND
ITS POSSESSIONS) TO FOLLOWING: (A) TWO CONVENTIONS PER YEAR;
(B) TRANSPORTATION COSTS NOT TO EXCEED COACH OR ECONOMY AIR
FARE; (C) TRANSPORTATION COSTS DEDUCTABLE IN FULL ONLY IF
AT LEAST ONE-HALF OF THE DAYS OF THE TRIP ARE DEVOTED TO
BUSINESS ACTIVITIES (D) DEDUCTIONS FOR SUBSISTENCE EXPENSES
NOT ALLOWED UNLESS THE INDIVIDUAL ATTENDS TWO-THIRDS OF
BUSINESS ACTIVITIES; (E) DEDUCTABLE SUBSISTENCE ALLOWANCE
NOT TO EXCEED PER DIEM RATE FOR USG CIVIL SERVANTS. KISSINGER

UNCLASSIFIED

NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAX RELIEF, TAX REFORMS, LEGISLATIVE BILLS, MEETING DELEGATIONS
Control Number: n/a
Copy: SINGLE
Draft Date: 19 NOV 1975
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Authority: n/a
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 JAN 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1975STATE273501
Document Source: CORE
Document Unique ID: 00
Drafter: EB/IFD/OMA:MTMINNIES
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Film Number: D750402-0848
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1975/newtext/t19751132/aaaabcaaw.tel
Line Count: 75
Locator: TEXT ON-LINE, ON MICROFILM
Office: ORIGIN EB
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: 75 STATE 247043, 75 STATE 253213, 75 NASSAU 1864
Review Action: RELEASED, APPROVED
Review Authority: izenbei0
Review Comment: n/a
Review Content Flags:
Review Date: 17 NOV 2003
Review Event:
Review Exemptions: n/a
Review History: RELEASED <17 NOV 2003 by ReddocGW>; APPROVED <26 JAN 2004 by izenbei0>
Review Markings:

Margaret P. Grafeld
Declassified/Released
US Department of State
EO Systematic Review
06 JUL 2006

Review Media Identifier:
Review Referrals: n/a
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status: NATIVE
Subject: TAX DEDUCTABILITY OF ATTENDANCE AT FOREIGN CONVENTIONS.
TAGS: EFIN, OTRA, IT
To: ROME MULTIPLE
Type: TE
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 06 JUL 2006